

Application for Registration Instructions

Who must obtain a Registration Certificate?

Businesses applying for any of the following tax types must obtain a Registration Certificate:

- Wisconsin employer identification number
- Seller's permit
- Use tax certificate
- Consumer's use tax certificate
- Local exposition tax
- Alcohol Beverage
- Retail Alcohol Beverage
- Cigarette and Tobacco Products

NOTE: A seller's permit or use tax certificate will not be issued to businesses that do not make retail sales, leases, or rentals of tangible personal property or taxable services in Wisconsin (for example, wholesalers or manufacturers).

Must I pay a fee to obtain a Registration Certificate?

A \$20 Business Tax Registration (BTR) fee applies to all businesses that apply for any of the tax types listed above, with the exceptions explained below.

In addition, businesses applying for certain alcohol beverage permits and all retail alcohol beverage permits will be subject to a supplemental BTR fee per location as follows:

Permit Type	Supplemental BTR Fee
Wisconsin Liquor Wholesaler	\$1,000
Wisconsin Liquor Manufacturer	\$1,000
Wisconsin Liquor Rectifier	\$1,000
Out-of-State Liquor Shipper	\$500
Public Warehouse	\$200
Wisconsin Winery	\$200
Sports Club	\$600
Airport Public Facility	\$600
Vessels	varies

Exceptions to the BTR Fee

A BTR fee is not due with this application if:

- a. You held an active permit or certificate on December 31, 1995, issued by the department that is covered by the BTR provisions, for this entity.
- b. You are only applying for a consumer's use tax certificate or for local exposition tax purposes.
- c. You paid the \$20 BTR fee with a previous application for a registration certificate for this entity.
- d. You are only applying for a Wisconsin employer identification number and you are:
 1. An out-of-state employer with no other tax connection (for example; sales, use, income) to the State of Wisconsin,
 2. An agricultural employer with farm labor only, or
 3. A household employer with domestic employees (for example; maids, nannies, in-home caregivers, etc.) only.
- e. You are only applying for a medicinal alcohol or sacramental wine permit.
- f. Federal governmental agencies are exempt from paying the fee. However, all state and local agencies are subject to the fee.

Must I renew my Registration Certificate?

The initial \$20 BTR fee covers a period of two years. At the end of that period, a \$10 BTR renewal fee, and supplemental fee if required, will be due. The renewal fee applies to all businesses holding permits or certificates subject to the BTR provisions, unless an exemption applies. The department will send a renewal fee notice along with an updated certificate, at the end of the two-year period.

CAUTION

Successor's Liability When Buying a Business

The purchaser of a business (the successor) may be liable for any unpaid sales and use taxes of the seller. The purchaser should withhold a sufficient amount from the purchase price for any unpaid sales and use taxes of the seller.

Prior to purchasing the business, the purchaser may write to the Department of Revenue, PO Box 8901, Madison, WI 53708-8901, to request a "Sales and Use Tax Clearance Certificate." The certificate will indicate that all Wisconsin state, county, and stadium sales and use tax, local exposition district tax, and the state rental vehicle fee liabilities of the seller for that business have been paid.

Business Tax Registration

All applicants must complete Parts A, B, and C of the Application for Business Tax Registration. Note, if you are only adding additional business locations and have no changes in Part C, you need only complete Schedule 1.

If you are applying for one of the following tax types, you will be sent additional registration materials:

- Alcohol Beverage
- Retail Alcohol Beverage
- Cigarette and Tobacco Products

Mail the completed application along with the \$20 BTR fee, and supplemental fees (if applicable) to the Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902.

NOTE: If you applied for a seller's permit or use tax certificate and do not receive it before opening your business, you are still allowed to make retail sales, leases, or rentals of tangible personal property or taxable services. However, you are liable for the taxes and for keeping the proper records from the date of opening the business. Also, taxes owed are still due by the due date, regardless of whether you have received your permit or return.

Complete form using BLACK INK

PART A – Reason for Registration

Check only one box.

New Business Check this box if you are registering a new business. Do not check this box if you already have a registration and are adding another location or tax type.

Registering Additional Tax Types Check this box if the business is currently registered for one or more tax types and you are registering for an additional tax type. Fill in your tax account number.

Additional Business Locations If you are currently registered but are adding another business location, you need to check this box and only need to complete Schedule 1. **NOTE:** This schedule should only be used if you are applying for additional sales, or excise tax locations.

PART B – Type of Registration

Check the tax types for which you are applying. Regardless of the number of tax types you are applying for, send in only one \$20 fee. For example, if you are applying for a Seller's Permit and a Wisconsin Employer Identification Number, you would only owe one \$20 BTR fee.

Wisconsin Employer Identification Number A Wisconsin employer identification number is required for:

- Employers who pay wages subject to withholding of Wisconsin income tax.
- Other persons with a withholding requirement (for example, third-party payers of sick pay plan benefits or payers of pension benefits when the recipient requests in writing that Wisconsin income tax be withheld).

Only one Wisconsin employer identification number will be issued to an applicant for withholding tax purposes, regardless of the number of business locations.

Seller's Permit A seller's permit is required for every individual, partnership, corporation, or other organization making retail sales, leases, or rentals of tangible personal property or taxable services in Wisconsin, unless all sales are exempt from sales or use tax.

NOTE: Wholesalers, manufacturers and other businesses not making direct retail sales will not be issued a permit.

Local Exposition Tax Retailers making sales in municipalities located wholly or partially in Milwaukee County are required to register and collect local exposition taxes if (1) they sell food or beverages, (2) they have a location primarily engaged in the rental of automobiles for periods of 30 days or less, or (3) they rent lodging for a continuous period of less than one month.

Consumer's Use Tax Certificate A consumer's use tax certificate is required for every business that regularly purchases or leases taxable property or services for storage, use, or consumption in Wisconsin upon which a sales or use tax was not paid. This certificate is not required if a business already holds a seller's permit or use tax certificate.

Use Tax Certificate A use tax certificate is required for every out-of-state retailer engaged in business in Wisconsin, not required to hold a seller's permit, that makes retail sales, leases, or rentals of tangible personal property or provides taxable services in Wisconsin.

Alcohol Beverage Permit An alcohol beverage permit is required by every business that will:

- Manufacture (ferment or distill), rectify, blend, bottle or store alcohol beverages in Wisconsin.
- Sell alcohol beverages at wholesale, including shipping or invoicing products.
- Import alcohol beverages into Wisconsin through U.S. Customs.
- Solicit orders for or engage in the sale of liquor products for future delivery.

Retail Alcohol Beverage Permit A retail alcohol beverage permit is required for the operation of the following:

- Airport and Public Facility
- Sports Club
- Vessel

Cigarette/Tobacco Products Permits A cigarette and/or tobacco products permit is required by every business that will:

- Manufacture cigarettes or tobacco products in Wisconsin.
- Sell cigarettes or tobacco products in Wisconsin as a distributor, jobber, vending machine operator or multiple retailer.
- Operate a warehouse in Wisconsin for the storage of cigarettes for another person.
- Solicit orders for or engage in the sale of cigarette/tobacco products for future delivery.

Dry Cleaning Facility A dry cleaning facility is required to pay a fee on their gross receipts from dry cleaning. See instructions for Part D, line 7, for additional information.

PART C – BUSINESS INFORMATION

Line 1. Type of Ownership

Check the box indicating the type of entity your business will operate under.

- A **Sole Proprietorship** is an individual who owns an unincorporated business and is not in partnership with others.
- A **partnership** is an association of two or more owners that will operate the business as co-owners.

A **general partnership** is a partnership where all partners are general partners.

A **limited partnership** is a partnership having one or more general partners and one or more limited partners.

A **limited liability partnership (LLP)** is a partnership in which each partner's liability is limited to his or her percentage of ownership.

- A **tax-option (S) corporation** is a corporation which has elected to be treated as an S corporation under subchapter S of the Internal Revenue Code. On the lines provided, fill in the date and state of incorporation.

- A **C corporation** is a corporation which has not elected to be treated as a tax-option (S) corporation for Wisconsin purposes. On the lines provided, fill in the date and state of incorporation.
- A **limited liability company (LLC)** is an association organized to afford each of its members limited liability with respect to the liabilities of the association.

On the line provided, fill in the date registered with the Wisconsin Department of Financial Institutions (if applicable).

You must indicate if the LLC will be taxed as a corporation, partnership, or disregarded as an entity separate from its owner.

NOTE: A single member LLC is disregarded as an entity separate from its owner (unless it chooses to be classified as a corporation). As such, a new registration is not required if the owner is already registered. For example John W. James, DBA Busy Bee Restaurant, would now be John W. James, DBA Busy Bee Restaurant LLC.

- A **nonprofit organization** is an unincorporated association, not organized for profit, where no part of the net earnings inures to the benefit of any shareholder or individual.
- A **governmental unit** should check the appropriate box. If you are an agency of a state other than Wisconsin, indicate that state. County and other local governmental units in states other than Wisconsin should check the "other" governmental box.
- **Other** organization types not previously listed, should check this box and indicate your organization type on the line provided.

Line 2. NAICS Code

Enter your 6-digit North American Industry Classification System (NAICS) code that best describes your primary business activity on the lines provided. If you are uncertain of your NAICS code, you can refer to the list that appears on pages 7 and 8 of the Instructions.

Line 3. Legal Name of the Organization

Fill in the legal name of the organization for which the permit or certificate will apply. For example, if John W. James (a sole proprietor) operates the Busy Bee Restaurant, fill in "James, John W." on line 3. If the business will be operated as a partnership, corporation, limited liability company or any of the other organizational types, fill in the full legal name of the organization on line 3.

Line 4. Federal Employer Identification Number (FEIN)

Fill in your FEIN, if you have one. If you have applied for a FEIN, but haven't received it, fill in "applied for." Call the department at (608) 266-2776 or write to the department when you receive your number. If you are not required to have a FEIN, write in "N/A" for not applicable.

Business Tax Registration

You may request an application for a federal employer identification number (Form SS-4) by calling the Internal Revenue Service at 1-800-829-3676 or visit their web site at www.irs.gov.

Line 5. Social Security Number (SSN)

If you are a sole proprietor, fill in your social security number.

Line 6. Business Address

Fill in the address for the business. Do not list a post office box number.

Line 7. Contact Person

Fill in the name, telephone number, and FAX number of the person the department should contact with questions about this account.

PART D – Business Location Information

Complete a separate Schedule 1 for each additional business location.

Line 1. Trade Name and Mailing Address of Business

Fill in the trade or business name. For example, if John W. James operates the Busy Bee Restaurant, fill in Busy Bee Restaurant on line 1.

If the business operates under multiple business names, fill in the name of the principal business.

Tax forms and notices that may include confidential information will be mailed to the address listed here.

Line 2. NAICS Code

Enter your 6-digit North American Industry Classification System (NAICS) code that best describes your business activity at this location on the lines provided. If you are uncertain of your NAICS code, you can refer to the list that appears on pages 7 and 8 of the Instructions.

Line 3. Local Exposition Tax

Check the box(es) that apply:

- Check the Food and Beverages box if your taxable sales of food and beverages will exceed \$2,000 in a calendar year.
- Check the Automobile Rentals box if you have a location primarily engaged in the rental of automobiles for periods of 30 days or less.
- Check the Lodging box if you rent lodging for a continuous period of less than one month.
- Check the Lodging within the City of Milwaukee box if you rent lodging for a continuous period of less than one month.

Fill in the date you will begin making taxable sales in the local exposition tax district.

If you check one or more of the boxes, you will be sent additional information regarding how to report and pay the local exposition tax.

Line 4. Rental Vehicle

There is a fee imposed on the rental of the following, by establishments (business locations) primarily engaged in the short-term rental of vehicles without drivers, for a period of 30 days or less: Type 1 automobiles, station wagons, mobile homes, motor homes, and camping trailers.

If you answer "Yes" to this question, you will be sent additional information regarding how to report and pay the rental vehicle fee.

Line 5. Limousine Service

If you answer "Yes" to this question, you will be sent additional information regarding how to report and pay the limousine fee.

Line 6. Premier Resort Area Tax

If you make retail sales, leases, or rentals of tangible personal property or taxable services that are subject to the Wisconsin state sales tax, you are also subject to the premier resort area tax if all of the following conditions are met:

1. You are "engaged in business" in a premier resort area,
2. Your sale or rental has a "situs" in that premier resort area, and
3. Your primary business activity is one of the following:
 - Variety stores
 - Miscellaneous general merchandise stores
 - Candy, nut, and confectionary stores
 - Dairy product stores
 - Retail bakeries
 - Gasoline service stations
 - Eating places
 - Drinking places
 - Drug stores and proprietary stores
 - Liquor stores
 - Sporting goods stores and bicycle shops
 - Camera and photographic supply stores
 - Gift, novelty, and souvenir shops
 - Hotels and Motels
 - Sporting and recreational camps
 - Recreational vehicle parks and campsites
 - Racing, including track operation
 - Public golf courses
 - Coin-operated amusement devices
 - Amusement parks
 - Amusement and recreational services, not elsewhere classified

For a comprehensive description of the above business activities, please go to the department's web site at <http://www.dor.state.wi.us/faqs/premier.html> or telephone (608) 266-2776.

Check the applicable box(es).

If you answer "Yes" to this question, you will be sent additional information regarding how to report and pay the premier resort area tax.

Line 7. Dry Cleaner Facility Fee

Dry cleaning facilities are required to pay a fee on their gross receipts from dry cleaning.

A dry cleaning facility means a facility that dry cleans apparel or household fabrics for the general public.

EXCEPTION: A dry cleaning facility does not include:

1. Coin-operated facilities.
2. Facilities located on U.S. military installations.
3. Industrial laundries.
4. Commercial laundries.
5. Linen supply facilities.
6. Facilities located at a prison or other penal institution.
7. Facilities located at a nonprofit hospital or at a nonprofit health care institution.
8. Facilities located on property owned by the U.S. government or by the State of Wisconsin.
9. Formal wear rental firms.

If you answer "Yes" to this question, you will be sent additional information regarding how to report and pay the dry cleaning facility fee.

Line 8. Dry Cleaning Solvent Fee

A dry cleaning solvent fee is imposed on persons who sell dry cleaning solvents to dry cleaning facilities. A dry cleaning solvent is defined as a chlorine-based or hydrocarbon-based product that is used as a primary cleaning agent in dry cleaning facilities.

If you answer "Yes" to this question, you will be sent additional information regarding how to report and pay the dry cleaning solvent fee.

PART E – Sales/Use Tax

Fill in the date you will begin making taxable sales, leases, or rentals or taxable purchases in Wisconsin.

Line 1. Estimated Monthly Sales and Purchases

Check the boxes for the estimate of monthly sales, leases, or rentals subject to Wisconsin sales tax, and monthly purchases subject to Wisconsin use tax. This estimate should include sales and purchases for **all** Wisconsin locations. This is only an estimate. It will only be used to establish your initial sales and use tax reporting frequency. Failure to check a box will delay the processing of your application.

NOTE: The department will not issue a permit or certificate if you do not have sales or purchases subject to Wisconsin sales or use tax. Businesses that are strictly wholesalers or manufacturers will not be issued a permit.

Line 2. Seasonal Business

If your business is seasonal (that is, you only operate during certain months) check the "No" box and check boxes for the months that your business will be open.

NOTE: All seasonal businesses will file monthly.

Line 3. Nonprofit Organizations

If you are a nonprofit organization that is applying for a seller's permit for the purpose of making taxable sales at a temporary event involving entertainment and your sales otherwise qualify for the occasional sales exemption, except for the involvement of entertainment, please check the non-profit organization box, and fill in the month and day that your event will start on the month open line and the month and day that your event will end on the month closed line.

"Entertainment" means entertainment provided at an admission event by all persons or groups who are paid in the aggregate more than \$300 per event by all persons for performing, for reimbursement of expenses or for prize money.

Your seller's permit will be issued effective on the start date of your event and will be inactivated effective on the end date of your event. This will allow you to claim the occasional sales exemption on your other sales throughout the year.

You must contact the department for each event involving entertainment at which you make taxable sales. We will reactivate your seller's permit for the dates of the event and provide you with a Wisconsin Sales and Use Tax Return (Form ST-12).

Publication 206, *Sales Tax Exemption for Nonprofit Organizations*, explains the standards for determining whether sales by nonprofit organizations qualify for the occasional sales exemption. Publication 206 is available from any Wisconsin Department of Revenue office or from our web site: www.dor.state.wi.us.

PART F – Withholding Tax

Fill in the date when the first payroll will be paid to employees.

Line 1. Withholding Exception to the BTR Fee

Check the box if you are applying for a Wisconsin employer identification number and you are:

1. An out-of-state employer with no other tax connection (for example; sales, use, income) with the State of Wisconsin,
2. An agricultural employer with farm labor only, or
3. A household employer with domestic employees (for example; maids, nannies, in-home caregivers, etc.) only.

The BTR fee is not due with this application if you are **only** applying for a Wisconsin employer identification number and have checked one of these boxes. However, if you are applying for another permit covered by the BTR provisions, the fee is due.

Line 2. Amount Withheld

Check the box for the estimated amount of Wisconsin income tax that will be withheld each month from your employees. This is only an estimate. It will only be used to establish your initial withholding tax reporting frequency. Failure to check a box will delay the processing of your application.

Fill in the date when the first payroll will be paid to employees.

Line 3. Payroll Service Reporting

If your withholding tax reports are prepared by a payroll service, please provide the requested information about that payroll service.

PART G – Ownership Disclosure

Provide all requested information for all owners, partners, officers or members associated with this business.

PART H – Financial Information

List the name, address, and account number where your business checking account is located.

Schedule 1 Additional Business Locations

Only retailers or excise tax applicants having more than one business location from which they are making taxable sales, leases, or rentals need to complete Schedule 1.

Provide the requested information for each additional business location from which you will be making taxable sales, leases, or rentals. If you have more than one additional location, photocopy Schedule 1 and complete a copy for each location.

Schedule 1 only needs to be signed if it is being sent in separately.

Select the North American Industry Classification System (NAICS) code that best describes your primary business activity.

Accommodations, Food Services, & Drinking Places

Accommodations

- 721110 Hotels (except casino hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721199 All Other Traveler Accommodation
- 721211 RV Parks & Campgrounds
- 721214 Recreational & Vacation Camps (except campgrounds)
- 721310 Rooming & Boarding Houses

Food Services & Drinking Places

- 722110 Full Service Restaurants
- 722210 Limited Service Eating Places
- 722213 Retail Bakeries
- 722300 Special Food Services (including food service contractors, caterers and mobile food services)
- 722410 Drinking Places (alcoholic beverages)

Administrative & Support Services

- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services
- 561430 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting & stenography)

Agricultural, Forestry, Hunting, & Fishing

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming
- 111300 Fruit & Nut Tree Farming
- 111400 Greenhouse, Nursery & Floriculture Production
- 111900 Other Crop Farming
- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish, finfish farms & hatcheries)
- 112900 Other Animal Production
- 113310 Logging
- 114110 Fishing
- 114210 Hunting & Trapping
- 115210 Support Activities for Animal Production

Arts, Entertainment & Recreation

Performing Arts, Spectator Sports & Related Industries

- 711100 Performing Arts Companies
- 711210 Spectator Sports (including sports clubs, except racetracks)
- 711212 Racetracks
- 711300 Promoters of Performing Arts, Sports & Similar Events
- 711510 Independent Artists, Writers & Performers
- 712100 Museum, Historical Sites & Similar Institutions

Amusement, Gambling, Recreation Industries

- 713100 Amusement Parks & Arcades
- 713200 Gambling Industries
- 713910 Golf Courses & Country Clubs
- 713920 Skiing Facilities
- 713940 Physical Fitness Facilities
- 713950 Bowling Centers
- 713990 Other Amusement & Recreational Industries

Construction Activities

- 233110 Land Subdivision & Land Development
- 233200 Residential Business Construction
- 233300 Nonresidential Business Construction
- 234100 Highway, Street, Bridge & Tunnel Construction
- 234900 Other Heavy Construction

Specialty Trade Contractors

- 235110 Plumbing, Heating & Air Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding & Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors
- 235900 Other Special Trade Contractors

Educational Facilities

- 611100 Elementary & Secondary Schools
- 611300 Colleges & Universities
- 611500 Vocational Schools
- 611600 Other School & Educational Services

Finance & Insurance

Credit Intermediation & Related Activities

- 522110 Commercial Banking
- 522130 Credit Unions
- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit (including mortgage bankers & originators)
- 522298 All Other Nondepository Credit Intermediation

Securities, Commodities, & Other Financial Investment Activities

- 523110 Investment Banking & Securities Dealing
- 523120 Securities Brokerage
- 523140 Commodity Contracts Brokerage
- 523210 Securities & Commodity Exchanges
- 523900 Other Financial Investment Activities (including portfolio management & investment advice)
- 525990 Other Financial Vehicles
- 551111 Offices of Bank Holding Companies
- 551112 Offices of Other Holding Companies
- 561110 Office Administrative Services

Insurance Agents, Brokers, & Related Activities

- 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
- 524150 Direct Insurance Carriers (except life, health & medical)
- 524210 Insurance Agencies & Brokerages
- 524290 Other Insurance Related Activities
- 525100 Insurance & Employee Benefit Funds
- 525920 Trusts, Estates & Agency Accounts

Health Care & Social Assistance

Health Care Services

- 621111 Offices of Physicians
- 621210 Offices of Dentists
- 621310 Offices of Chiropractors
- 621320 Offices of Optometrists
- 621330 Offices of Mental Health Practitioners (except physicians)
- 621340 Offices of Physical, Occupational & Speech Therapists & Audiologists
- 621391 Offices of Podiatrists
- 621399 Offices of All Other Miscellaneous Health Practitioners
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical & Emergency Centers

- 621498 All Other Outpatient Care Centers
- 621510 Medical & Diagnostic Laboratories
- 621610 Home Health Care Services
- 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals, Nursing & Residential Care Facilities

- 622000 Hospitals
- 623000 Nursing Homes & Residential Care Facilities

Social Assistance

- 621410 Family Planning Centers
- 621420 Outpatient Mental Health & Substance Abuse Centers
- 624100 Individual & Family Services
- 624200 Community Food, Housing, Emergency & Other Relief Services
- 624310 Vocational Rehabilitation Services
- 624410 Child Care Services

Information

- 514100 Information Services (including news syndicates, libraries & on-line information services)

Publishing

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Database & Directory Publishers
- 511190 Other Publishers
- 511210 Software Publishers

Motion Picture, Video, & Sound Industries

- 512100 Motion Picture & Video Industries (except video rental)
- 512200 Sound Recording Industries

Broadcasting & Telecommunications

- 513100 Radio & Television Broadcasting
- 513200 Cable Network & Program Distribution
- 513300 Telecommunications (including paging, cellular, satellite & other telecommunications)

Manufacturing

Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Oilseed & Grain Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering & Processing
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage & Tobacco Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distillers
- 312200 Tobacco Mfg

Textile, Leather, & Footwear Manufacturing

- 313000 Textile Mills
- 315990 Apparel, Accessories & Other Related Mfg
- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

Raw Materials Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg
- 322100 Pulp, Paper & Paperboard Mills
- 322200 Converted Paper Product Mfg
- 323100 Printing & Related Support Activities
- 324110 Petroleum Refineries (including integrated)

Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, Artificial & Synthetic Fibers, & Filaments Mfg
- 325300 Pesticide, Fertilizer & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325900 Other Chemical Product & Preparation Manufacturing

Nonmetallic Mineral Product Manufacturing

- 324120 Asphalt Paving, Roofing & Saturated Materials Mfg
- 325500 Paint, Coating & Adhesive Mfg
- 325600 Soap, Cleaning Compound & Toilet Preparation Mfg
- 326100 Plastic Product Mfg
- 326200 Rubber Product Mfg
- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Manufacturing

Metallic Product Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal Production & Processing (except aluminum)
- 331500 Foundries
- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank & Shipping Container Mfg
- 332900 Other Fabricated Metal Product Manufacturing

Mechanical, Machinery, & Industrial Manufacturing

- 332510 Hardware Mfg
- 332810 Coating, Engraving, Heat Treating & Allied Activities
- 333100 Agricultural, Construction & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333410 Ventilation, Heating, Air Conditioning & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg
- 337000 Furniture & Related Product Mfg
- 339110 Medical Equipment & Supplies Mfg

Computer & Communications Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical & Control Instrument Mfg
- 334610 Manufacturing, Reproducing Magnetic & Optical Media Mfg
- 335100 Electric Lighting Equipment Manufacturing
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electric Equipment & Component Manufacturing

Transportation Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg
- 339900 Other Miscellaneous Manufacturing

Mining

212110	Coal Mining
212200	Metal Ore Mining
212320	Sand, Gravel, Clay, Ceramic & Refractory Minerals Mining & Quarrying

Other Services

Personal Services

812111	Barber Shops
812112	Beauty Shops
812113	Nail Salons
812190	Other Personal Care Services (including diet, weight reducing centers & tanning salons)
812310	Coin-Operated Laundry & Dry Cleaners
812320	Dry Cleaning & Laundry Services (except coin-operated)
812990	All Other Personal Services

Business Services

221320	Sanitary Services
488410	Motor Vehicle Towing
493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)
514210	Data Processing Services
541920	Photographic Services
541930	Translation & Interpretation Services
541940	Veterinary Services
561500	Travel Arrangement & Reservation Services
561600	Investigation & Security Services
561710	Exterminating & Pest Control Services
561720	Janitorial Services
561730	Landscaping Services
561740	Carpet & Upholstery Cleaning Services
561790	Other Services to Buildings & Dwellings
561900	Other Support Services (including packaging & labeling services, & convention & trade show org)
562000	Waste Management & Remediation Services
812210	Funeral Homes & Funeral Services
812220	Cemeteries & Crematories
812330	Linen & Uniform Supply
812910	Pet Care Services (except veterinary services)
812920	Photofinishing
812930	Parking Lots & Garages

Repair & Maintenance Services

811110	Automotive Mechanical, Electric Repair & Maintenance
811120	Automotive Body, Paint, Interior & Glass Repair
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops, car washes)
811210	Electronic & Precision Equipment Repair & Maintenance
811310	Commercial & Industrial Machinery & Equipment Repair & Maintenance
811410	Home & Garden Equipment & Home Appliance Repair & Maintenance
811420	Reupholstery & Furniture Repair
811430	Footwear & Leather Goods Repair
811490	Other Personal & Household Goods Repair & Maintenance

Professional, Scientific, & Technical Services

Professional Services

541110	Offices of Lawyers
541190	Other Legal Services
541211	Offices of Certified Public Accountants
541213	Tax Preparation Services
541214	Payroll Services

Architectural, Engineering, & Related Services

541310	Architectural Services
541320	Landscape Architecture Services
541330	Engineering Services
541340	Drafting Services
541350	Building Inspection Services
541360	Geophysical Surveying & Mapping Services
541370	Surveying & Mapping Services (except geophysical)
541380	Testing Laboratories

Computer System Services

541511	Custom Computer Programming Services
541512	Computer System Design Services
541519	Other Computer Related Services

Scientific & Other Services

541400	Specialized Design Services (including interior, industrial, graphic & fashion designs)
541600	Management, Scientific & Technical Consulting Services
541700	Scientific Research & Development Services
541800	Advertising & Related Services
541910	Marketing Research & Public Opinion Polling
541990	All Other Professional, Scientific & Technical Services

Real Estate

531110	Lessors of Residential Buildings & Dwellings
531120	Lessors of Nonresidential Buildings (except miniwarehouses)
531130	Lessors of Miniwarehouses & Self-Storage Units
531190	Lessors of Other Real Estate Property
531210	Offices of Real Agents & Brokers
531310	Real Estate Property Managers
531320	Offices of Real Estate Appraisers

Rental & Leasing Services

532100	Automotive Rental & Leasing
532210	Consumer Electronics & Appliance Rental
532220	Formal Wear & Costume Rental
532230	Video Tape & Disc Rental
532290	Other Consumer Goods Rental
532310	General Rental Centers
532400	Commercial & Industrial Machinery & Equipment Rental & Leasing

Religious, Civic/Social, Political, & Governmental Organizations

813100	Religious Organizations
813400	Civic & Social Organizations
813910	Business Associations
813920	Professional Organizations
813930	Labor Organizations
813940	Political Organizations
813990	Other Membership Organizations
921000	Executive, Legislative, & General Governmental Agencies
922000	Justice, Public Order & Safety Departments

Retail Trade

Automotive & Other Motor Vehicles

441110	New Car Dealers
441120	Used Car Dealers
441210	Recreational Vehicle Dealers
441221	Motorcycle Dealers
441222	Boat Dealers
441229	All Other Motor Vehicle Dealers
441300	Automotive Parts, Accessories & Tire Stores

Clothing & Accessories Stores

448110	Men's Clothing Stores
448120	Women's Clothing Stores
448130	Children & Infants Clothing Stores
448140	Family Clothing Stores

448150	Clothing Accessories Stores
448190	Other Clothing Stores
448210	Shoe Stores
448310	Jewelry Stores

Electronic & Appliance Stores

443111	Household Appliance Stores
443112	Radio, Television & Other Electronic Stores
443420	Computer & Software Stores
443130	Camera & Photographic Supply Stores

Food & Beverage Stores

445110	Supermarkets and Other Grocery Stores (except convenience)
445120	Convenience Stores
445210	Meat Markets
445220	Fish & Seafood Markets
445230	Fruit & Vegetable Markets
445291	Baked Goods Stores
445292	Confectionery & Nut Stores
445299	All Other Specialty Food Stores
445310	Beer, Wine & Liquor Stores

Furniture & Home Furnishings Stores

442110	Furniture Stores
442210	Floor Covering Stores
442291	Window Treatment Stores
442299	All Other Home Furnishings Stores
444110	Home Centers
444120	Paint & Wallpaper Stores
444130	Hardware Stores
444190	Other Building Material Stores
444200	Lawn & Garden Equipment & Supplies Stores

Gasoline Stations

447100	Gasoline Stations (including convenience stores with gasoline)
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Health & Personal Care Stores

446110	Pharmacies & Drug Stores
446120	Cosmetics, Beauty Supplies & Perfume Shops
446130	Optical Goods Stores
446190	Other Health & Personal Care Stores

Sporting Goods, Hobby, Book, & Music Stores

451110	Sporting Goods Stores
451120	Hobby, Toy & Game Shops
451130	Sewing, Needlework & Piece Goods Stores
451140	Musical Instrument & Supplies Stores
451211	Book Stores

General Merchandise Stores

452110	Department Stores
452990	Other General Merchandise Stores
453310	Used Merchandise Stores

Other Store Retailers

448320	Luggage & Leather Goods Stores
451212	News Dealers & Newsstands
451220	Prerecorded Tape, Compact Disc & Record Stores
453110	Florists
453210	Office Supplies & Stationery Stores
453220	Gift, Novelty & Souvenir Stores
453910	Pet & Pet Supply Stores
453930	Manufactured Mobile Home Dealers
453990	All Other Miscellaneous Stores (including tobacco, candle & trophy)

Nonstore Retailers

453920	Art Dealers (includes craft show & flea market attendees)
454110	Electronic Shopping & Mail Order Houses
454210	Vending Machine Operators
454390	Other Direct Selling Establishments (including door to door sales & party plan merchandisers)

Transportation

481000	Air Transportation
482110	Rail Transportation
483000	Water Transportation
484110	General Freight Trucking (local)
484120	General freight trucking (long distance)
485110	Urban Transit Systems
485210	Interurban & Rural Bus Transportation
485310	Taxi Service
485320	Limousine Service
485410	School & Employee Bus Transportation
485510	Charter Bus Industry
485990	Other Transit & Ground Passenger Transportation
487000	Scenic & Sightseeing Transportation
488510	Freight Transportation Arrangement
492110	Couriers
492210	Local Messengers & Delivery Services

Utilities & Other Fuel Dealers

221100	Electric Power Generation, Transmission & Distribution
221210	Natural Gas Distribution
221300	Combined Utility Services
221310	Water Supply
454311	Heating Oil Dealers
454312	Liquefied Petroleum Gas Dealers (bottled gas)
454319	Other Fuel Dealers

Wholesale Trade

Durable Goods

421100	Motor Vehicle, Motor Vehicle Parts & Supplies Wholesalers
421200	Furniture & Home Furnishings Wholesalers
421300	Lumber & Other Construction Materials Wholesalers
421400	Professional & Commercial Equipment & Supplies Wholesalers
421500	Metal and Mineral (except Petroleum) Wholesalers
421600	Electrical Goods Wholesalers
421700	Hardware, Plumbing & Heating Equipment & Supplies Wholesalers
421800	Machinery, Equipment & Supplies Wholesalers
421910	Sporting & Recreational Goods & Supplies Wholesalers
421920	Toy & Hobby Goods & Supplies Wholesalers
421930	Recyclable Materials Wholesalers
421940	Jewelry, Watch, Precious Stones & Precious Metals Wholesalers
421990	Other Miscellaneous Durable Goods Wholesalers

Nondurable Goods

422100	Paper & Paper Product Wholesalers
422210	Drugs & Druggists' Sundries Wholesalers
422300	Apparel, Piece Goods & Notions Wholesalers
422400	Grocery & Related Products Wholesalers
422500	Farm Product Raw Materials Wholesalers
422600	Chemical & Allied Product Wholesalers
422700	Petroleum & Petroleum Product Wholesalers
422800	Beer, Wine & Distilled Alcoholic Beverage Wholesalers
422910	Farm Supplies Wholesalers
422920	Book, Periodical & Newspaper Wholesalers
422930	Flower, Nursery Stock & Florists Supplies Wholesalers
422940	Tobacco & Tobacco Product Wholesalers
422950	Paint, Varnish & Supplies Wholesalers
422990	Other Miscellaneous Nondurable Goods Wholesalers